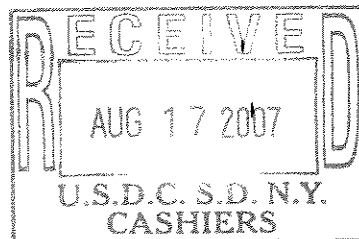


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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK



UNITED STATES OF AMERICA,

Plaintiff,

- v. -

ACORDIA NORTHEAST, INC.
NISSHIN STEEL COMPANY, LTD.,
GALERIE FELIX VERCEL, and SOTHEBY'S, INC.

Defendants.

COMPLAINT

No.

Plaintiff, United States of America, by its attorney Michael J. Garcia, United States Attorney for the Southern District of New York, alleges upon information and belief as follows:

Jurisdiction and Venue

1. This is an interpleader action in which the value of the property held by plaintiff exceeds \$500. This Court has jurisdiction over this claim pursuant to 28 U.S.C. §§ 1335, 1345 and 1655 and Federal Rule of Civil Procedure 22.

2. Venue is proper pursuant to 28 U.S.C. § 1391(b)(2) because the property that is the subject of this action is situated within this district.

The Parties

3. Upon information and belief, defendant Acordia Northeast, Inc. ("Acordia"), is a corporation, organized and existing under the laws of New York, with its principal place of business at 330 Madison Avenue, 7th Floor, New York, New York 10017.

4. Upon information and belief, defendant Nisshin Steel Company, Ltd. ("Nisshin"), is a corporation, organized and existing under the laws of Japan, with its principal place of business at Shinkokusai Building, 4-1, Marunouchi 3-chome, Chiyoda-ku, Tokyo 100-8366, Japan.

5. Upon information and belief, defendant Galerie Felix Vercel (the "Gallery"), is a company, organized and existing under the laws of France, with a principal place of business at 9, avenue Matignon, 75008 Paris, France. The Gallery also maintains a place of business at 17 East 64th Street, New York, New York.

6. Upon information and belief, defendant Sotheby's, Inc. ("Sotheby's"), is an auction house with offices at 1334 York Avenue, New York, New York, 10021.

Interpleader Claim

7. On or about July 2, 1985, the Gallery reported to the New York City Police Department that a painting by Marc Chagall entitled "Le Reve," also known as "La Joie," (hereinafter referred to as "Le Reve") had been stolen from the Gallery's premises at 710 Madison Avenue, New York, New York.

8. Upon information and belief, the Gallery had insured Le Reve prior to the theft through Acordia Northeast and after reporting the theft, received a settlement from the insurance company.

9. Upon information and belief, after the theft, Le Reve was sold to a Japanese art dealer, who in turn sold it to Nisshin. In or about the year 2000, Nisshin consigned Le Reve to Sotheby's for auction, which auction was scheduled for May 11, 2000.

10. Upon information and belief, an employee of the Gallery viewed Le Reve in a copy of Sotheby's auction catalog and informed Sotheby's that the painting was stolen. On or about May 2, 2000, the New York City Police Department seized Le Reve, transferred it to the custody of the Federal Bureau of Investigation, which held it as evidence pending the conclusion of the related criminal matter.

11. The United States may be exposed to multiple liability because of defendants' adverse claims of ownership of Le Reve.

12. The United States claims no beneficial interest in Le Reve.

WHEREFORE, the United States demands judgment:

- a. ordering defendants to interplead their respective claims to Le Reve;
- b. declaring which defendant is entitled to Le Reve;
- c. restraining each defendant, pursuant to 28 U.S.C. § 2361, from instituting any action against the United States for the recovery of Le Reve; and

d. releasing and discharging the United States, its departments, bureaus, agencies, commissions, and other subdivisions, and its agents, servants, officers, and employees, individually and in their official capacities, pursuant to 28 U.S.C. § 2361, from liability with respect to Le Reve.

Dated: New York, New York
August 16, 2007

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